



UNITED STATES GENERAL ACCOUNTING OFFICE
 REGIONAL OFFICE
 ROOM 403, U.S. CUSTOMHOUSE, 610 SOUTH CANAL STREET
 CHICAGO, ILLINOIS 60607

To: *Messner*
Goodyear

Rel: 9/2/13
RAT
 APR 16 1971

Mr. R. Pacheco
 Regional Disbursing Officer
 Division of Disbursement
 Bureau of Accounts
 Department of the Treasury
 Post Office Box 8670
 Chicago, Illinois 60680

DLC 605840



Dear Mr. Pacheco:

We have made a review for the ~~settlement~~ of accounts of the Director, Chicago Disbursing Center, Division of Disbursement, Bureau of Accounts, Department of the Treasury, Chicago, Illinois, for the period January 1, 1967, through September 30, 1970. The review was made pursuant to the Budget and Accounting Act, 1921 (31 U.S.C. 53), and the Accounting and Auditing Act of 1950 (31 U.S.C. 67).

Our review, completed in March 1971 and covering certifying and disbursing activities, was directed primarily toward evaluating the procedures and internal controls relative to the receipt and disbursement of funds, and considered the most recent internal audits performed. Program operations were not included in our review.

While we have not found that accountability has been affected in the aggregate, we noted certain matters which indicate a need for additional management attention. These matters, as set forth below, were discussed with you and members of your staff on March 3, 1971.

1. Wage and separation data has been incorrectly reported to the State of Illinois in several instances.
2. Certain obligations, accrued liabilities, and vouchers have not been adequately supported or documented as required by governing procedures.
3. Procedures covering cash in custody of Government cashiers have not always been followed with respect to the handling of losses and to periodically reviewing all cashier activity.

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